

ADMINISTRATIVE - INTERNAL USE ONLY

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18 August 1977

OFFICE OF FINANCE NOTICE NO. 18-77

SUBJECT: Recordation of Advances Applicable to
Fiscal Year 1978

1. The General Accounting System is programmed to require the presence of an Obligation Reference Number in the data base before an advance can be recorded in the system. Because an Obligation Reference Number applicable to a future fiscal year should not be recorded during the current fiscal year, a problem arises whenever it becomes necessary to make an advance against personnel entitlements during the expiring fiscal year when the related obligation and expenditure will be charged to the next fiscal year. Therefore, this notice prescribes a procedure for recording personnel advances made prior to 1 October 1977 which will result in a fiscal year 1978 obligation and expenditure.

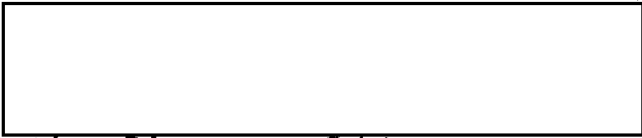
2. Form 3912, Miscellaneous Transaction Voucher, will be used to record these advances in General Ledger Account 1903 through the use of Transaction Code 300. Activity number "100614" and Agency Code "999" must be used.

3. The cognizant Budget and Fiscal Offices must take appropriate action after 30 September 1977 to:

- a. Establish the fiscal year 1978 obligations.
- b. Establish the proper individual advance accounts.
- c. Clear from General Ledger Account 1903 all temporary advance charges.

All adjustments must be made prior to 28 October 1977.

STATINTL


Acting Director of Finance